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21 Mar. 2022

Re: Grand Jury Indictment & Applicability of 26 USC to my personal affairs and Withholding Status.

Judge Hodges,

In preparation for my appearance before you on Tues Mar. 29, 2022, I am enclosing another copy of my Criminal Complaint as required by 18 USC 4. You can add violations of “18 USC 1623 – False declarations before grand jury or court” against Rae & Potterfield given the fact they lied to the grand jury to obtain this illegal indictment by presenting me as “willful” and “falsely filing W-4”... they both know these charges to be FALSE and NOT true. In addition, I was denied an opportunity to appear before the grand jury – so much for the appearance of fairness! One can only conclude that my appearance was intentionally prohibited by the US Attorney to prevent the grand jury from hearing exculpatory evidence – a Brady Rule violation (see *Brady v. Maryland*, 373 U.S. 83, 10 L. Ed. 2d 215, 83 S. Ct. 1194 (1963)).

I even offered to pay all taxes, interest, and penalties in May 2018 (see attached Offer to Perform) on the condition I be afforded a clear explanation of the law as required by the Taxpayer Bill of Rights (see 26 USC 7803), but only silence in return. Yet here we are...

This correspondence shall serve as the general description of the basis for my objection to having to observe or comply with any provision of The Internal Revenue Code at Title 26 of the United States Code. I hereby place you on notice that my objections are based solely upon the language of relevant statutes and their implementing regulations; it's the law. I understand that your inclination is to simply do whatever the IRS commands without reference to the law and without any expectation that it prove it has lawful authority to demand what it demands.

ATTACHED HERETO is a document and its supplements, which have been served on three congressional committees. The document is a criminal complaint with supporting briefing of key tax statutes relative to any and all matters concerning the IRS and capital gains or compensation for personal services. I am also including for your reading pleasure a complete manual on § 83. Having received this correspondence, you are either:

- 1) an employer,
- 2) a member of Congress,
- 3) an attorney in the US Department of Justice,
- 4) a federal judicial officer,
- 5) a county sheriff,
- 6) an employee or official of the US Treasury Dept. or the IRS,

- 7) an agent or officer of the FBI or other federal law enforcement agency, or
- 8) a private business with which I interact.

I have written to you to convey facts about enforcement activities under 26 USC but which do not apply to me, which renders all such activities attempted or actual extortion, racketeering, and conspiracy against my rights to property and/or liberty. Generally speaking, Social Security benefits are not subject to IRS levy measures.

42 U.S. Code § 407 - Assignment of benefits. -

(a) In general. - The right of any person to any future payment under this subchapter shall not be transferable or assignable, at law or in equity, and ***none of the moneys paid or payable or rights existing under this subchapter shall be subject to execution, levy, attachment, garnishment, or other legal process***, or to the operation of any bankruptcy or insolvency law.

The federal government says that I, as an American, am a "citizen of the United States." If this is the case, I am expressly excluded from anything related to Social Security taxes, as briefed, and explained in full in the attached criminal complaint and its supplemental briefing of August 27, 2014. From the four chapters of the Internal Revenue Code that impose the usual regimen of taxes, this leaves only ch.1 of the Tax Code, which contains NO statutory definition of the term "citizen" as does the other three chapters (ch.2, 21. and 23).

When the US Treasury Dept. wrote regulations under 26 USC § 1, which provides for a graduated income tax on taxable income and upon capital gains, the Dept. saw fit to implicate citizens of the United States as the subject of the ch.1 tax; this is impermissible. Only Congress has the authority to impose and collect an income tax. (See the 16th Amdt. to the US Constitution). The law (statute) does nothing to make me liable for any of the taxes imposed and which the IRS demands from me, in the past, in the present, or in the future. This includes capital gains under 26 USC § 1(h), of course.

IN ADDITION, 26 USC § 83(a) explains how to tax compensation, is governs the taxation of compensation for services, and it provides for the determination of what is to be included in gross income from amounts paid as compensation for services, as is fully briefed in the attached criminal complaint and its August 27, 2014 supplemental briefing. The IRS and Dept. of Justice do not train on § 83, they do not apply it, and the courts refuse to speak of it, but none can deny its relevance and the fact that it must be complied with at all times; nobody has a choice.

As is fully explained in the attached briefings, § 83(a) requires that only "the excess over the amount paid" be included in gross income, and its regulations (26 CFR 1.83-3(g)) define the amount paid as "the value of any money or property paid" for my compensation for my personal services. My labor is said by the US Supreme Court to be my most sacred property and that its value is what I receive in an arm's length transaction wherein I exchange it for compensation; contract value equals fair market value.

When I apply § 83(a) to my compensation I find that I've never received any "excess over the amount paid" and have, therefore, never received anything the law deems to be gross income, no amounts to place on a tax return and from which to take allowable deductions to arrive at "taxable income" per 26 USC § 63(a).

At any time, you are acting to satisfy the IRS or the federal government you are engaged in the extortion of monies from me, you are using the mail to defraud me, and you are contributing to another's racketeering scheme; these are felony violations of laws of the United States. (See 18 USC §§ 241 conspiracy against rights, 1341 Frauds and swindles, and 1962(d) Prohibited activities (RICO)). All of this is fully briefed in the attached criminal complaint and remains utterly without refutation of any kind; ask Congress.

Reasonable suspicion that a felony has been committed translates into or equates to the right to arrest the felon with any necessary force. (See *Shelburg v. City of Scottsdale*, #CV-09-1800-PHX-NVW, USDC Arizona (8/23/2010); *US v. Fullbright*, 105 F.3d 443 (CA9 1995) in MT; *US v. Grigg*, 498 F.3d 1070 (CA9 2007) in OR; *Tekle v. US*, 457 F.3d 1088 (CA9 2005) in CA; *Rhomberg v. Wilson*, 108 F.3d 339 (CA9 1996) in CA; *Collins v. Womancare*, 878 F.2d 1145 (CA9 1989); *Hopkins v. Bonvicino*, 573 F.3d 752 (CA9 2008); *Budnick v. Barnstable County Bar Advocates, Inc.*, #92-1933 (CA1 1993); *Aldrich v. Town of Milton*, Civil #2009-11282-JLT (USDC of Mass. July 9, 2012); *Holm v. Town of Derry*, Civil #11-cv-32-JD (USDC New Hampshire, Dec. 20, 2011); *US v. Gowen*, 40 F.2d 593, 596 (1930); *Carroll v. United States*, 267 US 132, 161, 45 S.Ct. 280, 69 L.Ed. 543, 39 A.L.R. 790; *US v. Lindenfield*, 142 F.2d 829, 831 (CA2 1944); *US v. Swarovski*, 557 F.2d 40, 45 (CA2 1977); *Carroll v. US*, 267 US 132, 45 S.Ct. 280, 69 L.Ed. 543, 39 A.L.R. 790; *Brady v. US*, 300 F. 540 (CA6 1924), cert. den. 266 US 620, 45 S.Ct. 99, 69 L.Ed. 472; *Richardson v. US*, 217 F.2d 696, 698 (CA8 1954); *Hester v. Redwood County*, Civil #11-1690-ADM-JJK (USDC Minn. Aug. 6, 2012); *US v. Kriz*, 301 F.Supp. 1329 1331 (USDC Minnesota, Division III (July 25, 1969); *Foss v. US*, 266 F. 881, 882 (1920); *Ward v. US*, 316 F.2d 113, (1963); *Jack v. Rhay*, 366 F.2d 191 (CA9 1966); *Fernandez v. Klinger*, 346 F.2d 210, 211-12 (CA9 1965); *Elkanich v. US*, 327 F.2d 417 (CA9 1964), cert. den. 377 US 917; *US v. Coplon*, 185 F.2d 629, 634, 28 A.L.R.2d 1041 (CA2 1950), cert. den. 342 US 920; *Dorsey v. US*, 174 F.2d 899 (CA6 1949), cert. den. 388 US 950 and 340 US 878; *State v. McClung*, 66 Wash.2d 654, 404 P.2d 460 (1965); *Smock v. Peppermill Casinos, Inc.*, #3:11-cv-00094-RCJ-VPC USDC Nevada (May 14, 2012); *Huang v. McEwen*, Civil #09-0355-PA-JCG (USDC Central Dist. of Cal. April 26, 2012); *Stroh v. US*, Civil #11-cv-00344-LTB-BNB (USDC Colorado, Sept. 17, 2012); *US v. Lima*, 424 A.2d 113, 120 (1980)).

The law requires the workingman to figure out his exempt status or the number of allowances and submit it to his company. Rae & Potterfield have alleged that I have **willfully** filed FALSE W-4's with my employers – nothing could be further from the truth. I have a good faith belief that I meet BOTH conditions required to file "EXEMPT" status on my withholding certificate. Lies, lies, lies...

If you agree that ignorance of the law is no excuse, The Internal Revenue Code must take the shape of a clear and cogent brief to the contrary of the one I've provided in the attached criminal complaint and its supplements. Even the IRS employees, who demand money from me,

or from you, have to have complied with § 83(a) when they file “tax” returns. From the attached briefings, you can readily surmise that the government has no rebuttal, no contrary explanation or briefing, no logical refutation of these conclusions.

You can no longer plead ignorance of § 83, as did twenty-year IRS Agent Sue Besson in open court in *U.S. v. Ray Gebauer*:

- Ms. Besson, was sworn in and faced questions from Mr. Ritchie who asked her, “*How many investigations have you done in your career?*” She answered that she had conducted approx. 500 investigations.

“*How did § 83 operate in your conclusion that Mr. Gebauer owes an income tax on his compensation for services?*”

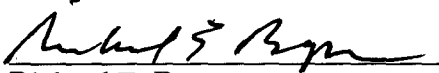
“*I am unfamiliar with § 83*” answered Besson.

Permit me to elaborate and paraphrase - “I’ve been an IRS Agent and Officer for over twenty years, and I am unfamiliar with the statute that explains how property received in exchange for services is taxed.” The judge instructed counsel to move on to the next topic before he could follow up with further inquiry into § 83. Here’s a bona fide expert in the employ of the IRS who would rather lie about § 83 than get into an argument over its operation. “The taxpayers were entitled to know the basis of law and fact on which the Commissioner sought to sustain the deficiencies.” (See *Helvering v. Tex-Penn Oil Co.*, 300 U.S. 481, 498 (1937))

I HEREBY DEMAND AND EXPECT that you will curtail and cease altogether any conduct or behavior which seeks to appease or satisfy the IRS or any other party or person who claims to be acting under the authority of 26 USC as it relates to Social Security, Federal Unemployment Tax Act, or federal income taxes on capital gains or compensation for services. If you do not, you are hereby placed on notice that you are joined to the Congressional Criminal Complaint as a similarly situated defendant.

PLEASE CONSIDER this correspondence as part of my official file or record at all times when interacting with me, on my behalf, or against me. Only one of us is in compliance of the law; I think it’s me. I look forward to your prompt response.

Respectfully,



Richard E. Boggs
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